FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

June 30, 2019

TABLE OF CONTENTS

For the Year Ended June 30, 2019

	STATEMENT	PAGE
INDEPENDENT AUDITOR'S REPORT		1
FINANCIAL STATEMENT		
SUMMARY OF CASH RECEIPTS, EXPENDITURES		
AND UNENCUMBERED CASH AND INVESTMENTS	1	3
NOTES TO FINANCIAL STATEMENT		5
REGULATORY BASIS SUPPLEMENTARY INFORMATION SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET	SCHEDULE 1	<u>PAGE</u> 14
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES ACTUAL AND/OR BUDGET		
GENERAL FUNDS		
General Fund	2 - A	16
Supplemental General Fund	2 - B	20
SPECIAL PURPOSE FUNDS		
At Risk (4 Year Old)	2 - C	23
At Risk (K-12)	2 - D	24
Virtual Education	2 - E	25
Capital Outlay	2 - F	26
Driver Training	2 - G	27
Food Service	2 - H	28
Professional Development	2 - I	29
Special Education	2 - J	30
Vocational Education	2 - K	31
Title I	2 - L	32
Title II A - Teacher Quality	2 - M	33
Title IV	2 - N	34
KPERS Retirement Contribution	2 - O	35
	2 - P	36
Contingency Reserve	2 - Q	37
Textbook and Student Material Revolving Owls Grant	2 - R	38
	2-R $2-S$	39
Recreation Commission	2 - S 2 - T	40
Scholarship Fund Gift and Grants	2 - U	42
BOND AND INTEREST FUND	2 - V	44
SUMMARY OF CASH RECEIPTS, EXPENDITURES		
AND UNENCUMBERED CASH		
AND UNENCOMBERED CASH AGENCY FUNDS	3	45
DISTRICT ACTIVITY FUNDS	4	47
RELATED MUNICIPAL ENTIITES SCHEDULE OF CASH RECEIPTS ANI) EXPENDITURES	
ACTUAL AND/OR BUDGET		
RECREATION COMMISSION - GENERAL	5 - A	49
EDUCATION ENDOWMENT FUND	5 - B	50
HIGH SCHOOL ENDOWMENT FUND	5 - C	51

234 South Main P.O. Box 1020 Ottawa, Kansas 66067 (785) 242-3170 (785) 242-9250 FAX www.agc-cpas.com WEB SITE



Harold K. Mayes, CPA Jennifer L. Kettler, CPA

Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Education Peabody-Burns Unified School District Number 398 Peabody, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Peabody-Burns Unified School District Number 398 of Peabody, Kansas as of and for the year ended June 30, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Peabody-Burns Unified School District Number 398 of Peabody, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determined, are presumed to be material.



Adverse Opinion on Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly in conformity with accounting principles generally accepted in the United States of America, the financial position of Peabody-Burns Unified School District Number 398, Peabody, Kansas as of June 30, 2019 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Peabody-Burns Unified School District Number 398 of Peabody, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of expenditures - actual and budget regulatory basis, schedule of receipts and expenditures - agency funds regulatory basis, schedule of receipts, expenditures and unencumbered cash - district activity funds regulatory basis and schedule of receipts and expenditures - actual and budget regulatory basis for related municipal entities (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Peabody-Burns Unified School District Number 398 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report dated December 12, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K Mayes Jr. CPA Agler & Gaeddert, Chartered

Harlel K. Mayer &

September 17, 2019

SUMMARY OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH AND INVESTMENTS REGULATORY BASIS

For the Year Ended June 30, 2019

Supplemental general Sa, 143 O	Governmental type funds General funds		nencumbered Cash and Investment Balance, Beginning of of Year	F	Prior Year Cancelled Encumbrances
Supplemental general S8,143 O		\$		-	
Special revenue funds			58,143		0
At risk (K-12) 1,068 0 At risk (K-12) 20,371 0 Virtual education 26,795 0 Capital outlay 991,022 0 Driver training 26,305 0 Food service 39,368 0 Professional development 60,146 0 Special education 293,447 0 Vocational education 36,166 0 Title I 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 0 0 Related Municipal Ent			,		
At risk (K-12) 20,371 0 Virtual education 26,795 0 Capital outlay 991,022 0 Driver training 26,305 0 Food service 39,368 0 Professional development 60,146 0 Special education 293,447 0 Vocational education 36,166 0 Title I 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 0 0			1,068		0
Virtual education 26,795 0 Capital outlay 991,022 0 Driver training 26,305 0 Food service 39,368 0 Professional development 60,146 0 Special education 36,166 0 Vocational education 36,166 0 Title I 0 0 Title II A - Teacher Quality 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 3 0					0
Capital outlay 991,022 0 Driver training 26,305 0 Food service 39,368 0 Professional development 60,146 0 Special education 293,447 0 Vocational education 36,166 0 Title I 0 0 Title II A - Teacher Quality 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 8 0 Related Municipal Entities 2,378,116 0	·		-		0
Driver training 26,305 0 Food service 39,368 0 Professional development 60,146 0 Special education 293,447 0 Vocational education 36,166 0 Title I 0 0 Title II A - Teacher Quality 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Schoolarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 3 0 Bond and interest 2,378,116 0 Total primary government 2,378,116 0 </td <td></td> <td></td> <td></td> <td></td> <td>0</td>					0
Food service 39,368 0 Professional development 60,146 0 Special education 293,447 0 Vocational education 36,166 0 Title I 0 0 Title II A - Teacher Quality 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 3 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606					0
Professional development 60,146 0 Special education 293,447 0 Vocational education 36,166 0 Title II 0 0 Title II A - Teacher Quality 0 0 Title II V 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 2,378,116 0 Bond and interest 2,378,116 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission<	<u> </u>				0
Special education 293,447 0 Vocational education 36,166 0 Title II A - Teacher Quality 0 0 Title II V 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 3 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 0 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowme					0
Vocational education 36,166 0 Title I 0 0 Title II A - Teacher Quality 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 11,953 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 0 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment	-		293,447		0
Title II A - Teacher Quality 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 11,953 0 Bond and interest 2,378,116 0 Total primary government 2,378,116 0 Related Municipal Entities 0 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 8 1,720,215 Composition of ending cash and investments 5 2,511,475 0<	-		36,166		0
Title II A - Teacher Quality 0 0 Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Dett service fund 3 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$2,511,475 0			0		0
Title IV 0 0 KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 3 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Related Municipal Entities 32,606 0 Education Endowment Fund 18,911 0 High School Endowment \$2,511,475 0 Composition of ending cash and investments \$2,511,475 0 Composition of ending cash and investments \$1,720,215 1,720,2			0		0
KPERS special retirement contribution fund 0 0 Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 1 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments 2 1,720,215 Demand deposits \$1,720,215 1,720,215 Vintage Bank- Interest Bearing \$1,720,215 Vintage Bank - Non-Interest Bearing \$1,52,031 <td></td> <td></td> <td>0</td> <td></td> <td>0</td>			0		0
Contingency 284,083 0 Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 1 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$2,511,475 \$0 Composition of ending cash and investments \$1,720,215 \$1,720,215 Vintage Bank- Interest Bearing \$1,720,215 \$1,720,215			0		0
Textbook and student material revolving 40,985 0 Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 163,740 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 8 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 2,511,475 \$ 0 Composition of ending cash and investments \$ 1,720,215 \$ 1,720,215 Vintage Bank- Interest Bearing \$ 1,720,215 \$ 1,9203			284,083		0
Owls grant 1,001 0 Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 163,740 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 2,511,475 \$ 0 Composition of ending cash and investments \$ 1,720,215 \$ 1,720,215 Vintage Bank- Interest Bearing \$ 1,720,215 \$ 1,720,215 Vintage Bank - Non-Interest Bearing \$ 1,720,215 \$ 1,720,215			40,985		0
Scholarship funds 209,252 0 Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 163,740 0 Bond and interest 2,378,116 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 2,511,475 \$ 0 Composition of ending cash and investments \$ 1,720,215 \$ 1,720,215 Vintage Bank- Interest Bearing \$ 1,720,215 \$ 1,720,215 Vintage Bank - Non-Interest Bearing \$ 1,720,215 \$ 1,720,215			1,001		0
Recreation Commission 0 0 Gift and grant funds 107,061 0 District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund 163,740 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 9 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 2,511,475 \$ 0 Composition of ending cash and investments \$ 1,720,215 \$ 1,720,215 Vintage Bank- Interest Bearing \$ 1,720,215 \$ 1,720,215 Vintage Bank - Non-Interest Bearing \$ 159,203			209,252		0
District activity funds			0		0
District activity funds 7,210 0 Gate receipts 7,210 0 School projects 11,953 0 Debt service fund Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments Demand deposits \$ 2,511,475 \$ 0 Vintage Bank- Interest Bearing \$ 1,720,215 Vintage Bank - Non-Interest Bearing \$ 159,203	Gift and grant funds		107,061		0
School projects 11,953 0 Debt service fund Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 2,511,475 \$ 0 Composition of ending cash and investments \$ 1,720,215 \$ 1,720,215 Vintage Bank - Interest Bearing \$ 1,720,215 \$ 1,59,203 Vintage Bank - Non-Interest Bearing 159,203					
School projects 11,953 0 Debt service fund 163,740 0 Bond and interest 163,740 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 0 Demand deposits \$ 1,720,215 Vintage Bank- Interest Bearing \$ 1,720,215 Vintage Bank - Non-Interest Bearing \$ 1,59,203	Gate receipts		7,210		0
Debt service fund 163,740 0 Bond and interest 2,378,116 0 Total primary government 2,378,116 0 Related Municipal Entities 32,606 0 Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 2,511,475 \$ 0 Composition of ending cash and investments \$ 1,720,215 \$ 1,720,215 Vintage Bank - Interest Bearing \$ 1,720,203 \$ 159,203			11,953		0
Total primary government 2,378,116 0 Related Municipal Entities Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment					
Related Municipal Entities Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments \$ 2,511,475 \$ 0 Composition of ending cash and investments \$ 1,720,215 Vintage Bank - Interest Bearing \$ 1,720,215 Vintage Bank - Non-Interest Bearing 159,203	Bond and interest				
Related Municipal Entities Peabody-Burns Recreation Commission 32,606 0 Education Endowment Fund 18,911 0 High School Endowment 81,842 0 Composition of ending cash and investments Demand deposits Vintage Bank- Interest Bearing \$ 1,720,215 Vintage Bank - Non-Interest Bearing 159,203	Total primary government		2,378,116		0
Education Endowment Fund High School Endowment **Substitute 18,911 0 81,842 0 **Substitute 1					
High School Endowment 81,842 0 \$ 2,511,475 \$ 0 Composition of ending cash and investments Demand deposits Vintage Bank- Interest Bearing Vintage Bank - Non-Interest Bearing Vintage Bank - Non-Interest Bearing	Peabody-Burns Recreation Commission				0
Composition of ending cash and investments Demand deposits Vintage Bank- Interest Bearing Vintage Bank - Non-Interest Bearing 159,203	Education Endowment Fund				0
Composition of ending cash and investments Demand deposits Vintage Bank- Interest Bearing Vintage Bank - Non-Interest Bearing 159,203	High School Endowment		81,842		0
Demand depositsVintage Bank- Interest Bearing\$ 1,720,215Vintage Bank - Non-Interest Bearing159,203		\$	2,511,475	\$	0
Demand depositsVintage Bank- Interest Bearing\$ 1,720,215Vintage Bank - Non-Interest Bearing159,203	Composition of ending cash and investments	_			
Vintage Bank - Non-Interest Bearing 159,203					
1 mage Daim 1100 more 2 mmg	Vintage Bank- Interest Bearing			\$	
Vintage Bank - CD's 420,995	Vintage Bank - Non-Interest Bearing				
	Vintage Bank - CD's				420,995

Cash Receipts	Expenditures	Unencumbered Cash and Investment Balance, End of Year	Outstanding Encumbrances and Accounts Payable		Cash and Investment Balance, June 30, 2019			
\$ 2,544,050 \$	2,543,845 \$	205 \$		\$	250			
919,128	927,156	50,115	4,738		54,853			
35,000	34,583	1,485	0		1,485			
321,800	317,110	25,061	0		25,061			
6,000	7,439	25,356	0		25,356			
334,745	339,758	986,009	33,355		1,019,364			
7,525	4,929	28,901	0		28,901			
144,083	147,654	35,797	0		35,797			
24,450	34,596	50,000	0		50,000			
568,558	581,604	280,401	0		280,401			
97,296	98,568	34,894	0		34,894			
47,149	47,149	0	54		54			
13,995	13,995	0	0		0			
12,010	11,010	1,000	0		1,000			
183,340	183,340	0	0		0			
0	0	284,083	0		284,083			
21,519	4,853	57,651	0		57,651			
0	0	1,001	0		1,001			
2,049	1,972	209,329	0		209,329			
58,297	58,297	0	0		0			
30,747	30,455	107,353	0		107,353			
24,477	22,048	9,639	0		9,639			
34,627	36,000	10,580	0		10,580			
1,041	0	164,781	0		164,781			
5,431,886	5,446,361	2,363,641	38,192		2,401,833			
62,759	48,433	46,932	0		46,932			
3,253	380	21,784	0		21,784			
4,942	1,718	85,066	0	. –	85,066			
\$5,502,840_\$		2,517,423		. \$ =	2,555,615			
	ding cash and inve	stments - continue	e u					
	ime deposits	1 Daula El Darado	VC	e	180,598			
	Community National Bank, El Dorado, KS Stocks - at cost							
	1,926 106,850							
	Endowments Total cash and	investments			2,589,787			
	Agency funds per	Schedule 3			(34,172)			
	2,555,615							

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE A. MUNICIPAL REPORTING ENTITY

Peabody-Burns Unified School District Number 398 is a municipal corporation governed by an elected seven member board. This financial statement presents the Peabody-Burns Unified School District Number 398 (the municipality).

Related Municipal Entities. The related municipal entities section of the financial statements includes the financial data of the Peabody-Burns Recreation Commission, the Education Endowment Fund (a not-for- profit corporation) and the High School Endowment (a not-for-profit corporation) which are shown as related municipal entities.

Recreation Commission. The Peabody-Burns Recreation Commission oversees recreational activities. The Commission can sue and be sued, but the acquisition of real property must be approved by the District. The District levies taxes for the Commission. Bond issuances must be approved by the District. The governing body of the Recreation Commission is appointed by the District and the Cities of Peabody and Burns. The other governing board member of the Recreation Commission is appointed by the governing body of the Recreation Commission.

<u>Education Endowment Fund</u>. The Education Endowment Fund oversees funds donated to the District for the purpose of funding scholarships to the District's students.

<u>High School Endowment Fund</u>. The High School Endowment Fund oversees funds donated to the District for the purpose of funding scholarships to the District's students.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds — used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Projects Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The District did not have any of this type fund for this year.

Agency Fund – funds used to report assets held by municipal reporting entity in purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE C. BASIS OF ACCOUNTING - Continued

Peabody-Burns Unified School District Number 398 of Peabody, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1. Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits — Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Title I
Title II A - Teacher Quality
Title IV
Contingency
Textbook and student material revolving

Owls grant Scholarship funds Gift and grant funds District activity funds

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

The Peabody-Burns Recreation commission prepares its budget on the same basis of accounting as used by the District and certifies it budget to the District for levy. Because the budget is certified, it is subject to the same laws as the District regarding budgeting.

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining District if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2019.

At June 30, 2019, the carrying amount of the District's bank deposits, including certificates of deposit and cash on hand, was \$2,481,011 and the bank balance was \$2,681,888. The bank balance was held by two banks resulting in a concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$2,431,888 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year end.

NOTE F. STOCK

The Scholarship Funds own common stock of various companies which are held by the District in the District's name. The stocks were donated and therefore not considered public monies per Kansas statutes. These assets were initially recorded on the District's books at fair value at date of receipt. At June 30, 2019, the book value is \$1,926. The Education Endowment Fund has investments of \$21,784 book value as of June 30, 2019. Gain or loss is recognized at the point of sale. The High School Endowment Fund has investments of \$85,066 book value as of June 30, 2019. Gain or loss is recognized at the point of sale.

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE G. IN-SUBSTANCE PAYMENTS

The District received \$131,965 for general fund and \$13,608 for supplemental general fund subsequent to June 30, 2019 and as required by K.S.A. 72-6466 the receipts was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

NOTE H. LONG-TERM DEBT

The debt limit per Kansas Statutes is limited to fourteen percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At June 30, 2019, the statutory limit for the District was \$3,273,326 providing a debt margin of 3,273,326 after removing debt exempt from the limitation. There was no outstanding long-term debt for the year ended June 30, 2019.

NOTE I. INTERFUND TRANSFERS

Operating transfers were as follows:

From	То	Statutory Authority	Amount
General	At Risk 4 year old	K.S.A. 72-6478 \$	35,000
General	At Risk 12 year old	K.S.A. 72-6478	218,500
General	Special Education	K.S.A. 72-6478	372,696
General	Vocational Education	K.S.A. 72-6478	29,038
General	Capital Outlay	K.S.A. 72-6478	98,563
Supplemental General	Virtual education	K.S.A. 72-6430	6,000
Supplemental General	Professional Development	K.S.A. 72-6430	21,507
Supplemental General	Textbook Revolving	K.S.A. 72-6430	15,000
Supplemental General	At Risk 12 year old	K.S.A. 72-6430	103,000
Supplemental General	Special Education	K.S.A. 72-6430	180,000
Supplemental General	Vocational Education	K.S.A. 72-6430	60,000
Supplemental General	Food Service	K.S.A. 72-6430	15,000
Supplemental General	Capital Outlay	K.S.A. 72-6430	36,654
- 1 I	*		

NOTE J. OTHER LONG-TERM OBLIGATIONS

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences: The District's policy is to recognize the costs of compensated absences when actually paid. The District's policies regarding vacation pay permits full-time classified employees on a 12-month full time basis to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off or carryover of unused time to the subsequent year. All eligible classified employees entering the school system for the first time are credited with 9 days sick leave at full pay. Two additional days of sick leave are accrued for each consecutive year until reaching a maximum of 15 days per year. All other eligible classified employees are credited annually with 15 days per year. The unused portion of sick leave for classified and certified personnel may be

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE J. OTHER LONG-TERM OBLIGATIONS - continued

Compensated Absences - continued

accumulated from year to year to a maximum of 75 days. Additionally, the District has established a sick leave bank to which employees may donate sick leave to be used by other employees in cases of unavoidable surgery or medical treatment or serious and extended illness. The sick leave bank shall accumulate days to a maximum of 120 days. No member can draw more than 30 teaching days from the sick leave bank per school year.

	*****	Balance July 1, 2018	Net Change	Balance June 30, 2019
Compensated absences	\$_	15,137 \$	(3,073) \$	12,064

Compensated absences are paid by the fund from which the employee is normally paid.

Certified personnel will be reimbursed at a rate of \$10 per day for unused sick leave upon retirement. Certified employees receive 11 days annually for a total accumulation of 75 days per year. No other compensation will be given for any unused sick leave upon resignation, retirement, termination, or death. Personal leave for certified employees may be accumulated at a rate of 2.5 days per year with a total accumulation of five days. The policy permits payment for unused personal leave above the total allowed accumulation days at the established daily rate of a substitute teacher. Personal leave for classified employees accumulates at a rate of one day per year up to a total accumulation of four days. The policy permits payment for personal leave after four days have been accrued at the rate of the employee's daily rate not to exceed the daily rate of a substitute teacher.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirements (KPERS) receive long-term disability benefits and life insurance. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employers contribution rate is 1% for the year ended June 30, 2019.

NOTE K: Pension Plans

Defined Benefit Pension Plan

Plan description - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et.seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, and Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015, Kansas law established KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the result of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribute rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01% respectively, for the fiscal year ended June 30, 2018. The

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE K: Pension Plans - Continued

Defined Benefit Pension Plan - continued

actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS was decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$183,340 for the year ended June 30, 2019.

Net Pension Liability - At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,401,034. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website www.kpers.org or can be obtained as described above.

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

Early Retirement Plan

The District provides an early retirement incentive plan for eligible employees. Eligible employees are teachers who have served a minimum of eleven years of service in the District, are not less than 60 years of age and not more than 64 years of age, have an additional nine years of employment within the District or another Kansas school district, and the last eleven years prior to retirement were employed by the District. The plan entitles the eligible teacher to receive annually a sum of money equal to 15% or 17.5% of the single highest yearly salary earned by the teacher while employed by the District. The plan is an unfunded, noncontributory, defined benefit plan. Current year cost of the plan is \$9,159. Benefits expected to be paid for the next eight fiscal years are as follows:

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE K: Pension Plans - Continued

Early Retirement Plan - Continued

_	Amount
\$	16,691
	16,691
	7,532
	15,361
	15,361
	7,829
	22,868
	22,868
\$	125,201
	\$

NOTE L. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Insurance claims for the preceding three years have not exceeded insurance coverage.

NOTE M. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due.

Ad valorem tax revenues: the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds.

However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2019.

Compliance with Kansas Statutes

The School District is not aware of any statutory violations for the year ended June 30, 2019.

NOTES TO FINANCIAL STATEMENT For the Year Ended June 30, 2019

NOTE N: SUBSEQUENT EVENTS

The District evaluated subsequent events through September 17, 2019 the date the financial statements were available to be issued. No subsequent events which required reporting were identified.

REGULATORY BASIS SUPPLEMENTAL INFORMATION

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only) REGULATORY BASIS

For the Year Ended June 30, 2019

	 Certified Budget
Governmental type funds	
General funds	
General	\$ 2,530,995
Supplemental general	893,672
Special revenue funds	
At risk 4 yr old	38,024
At risk (K-12)	320,371
Virtual education	41,294
Capital outlay	653,600
Driver training	13,050
Food service	185,007
Professional development	45,000
Special education	693,538
Vocational education	202,128
KPERS special retirement contribution fund	299,490
Recration Commission	60,000
Debt service funds	
Bond and interest	0
Related Municipal Entities	
Peabody-Burns Recreation Commission	60,000

Schedule 1

Adjustment To Comply With Legal Max	_	Adjustment for Qualifying Budget Credits	_	Total Budget For Comparison	Expenditures Chargeable to Current Year		 Variance Over (Under)
\$ (36,649)	\$	49,499	\$	2,543,845	\$	2,543,845	\$ 0 (12,168)
0		45,652		939,324		927,156	(12,100)
0		0		38,024		34,583	(3,441)
0		0		320,371		317,110	(3,261)
0		0		41,294		7,439	(33,855)
0		0		653,600		339,758	(313,842)
0		0		13,050		4,929	(8,121)
0		0		185,007		147,654	(37,353)
0		0		45,000		34,596	(10,404)
0		0		693,538		581,604	(111,934)
0		0		202,128		98,568	(103,560)
0		0		299,490		183,340	(116,150)
0		0		60,000		58,297	(1,703)
0		0		0		0	0
0		3,357		63,357		48,433	(14,924)

GENERAL FUNDS GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

2018 Actual Actual Budget Variance Over (Under) Cash receipts State sources State sources State sources State sources State sources Special education aid 2,007,121 2,119,753 2,058,019 61,734 61,734 Special education aid 377,839 372,696 472,976 (100,280) Mineral production tax 1,817 2,102 0 2,102 2,102 0 2,102 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,102 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 2,50,920 0 <th></th> <th></th> <th></th> <th colspan="4">2019</th> <th></th>				2019				
Cash receipts Local sources Reimbursements \$ 42,233 \$ 49,499 \$ 0 \$ 49,499 State sources Seneral state aid 2,007,121 2,119,753 2,058,019 61,734 Special education aid 377,839 372,696 472,976 (100,280) Mineral production tax 1,817 2,102 0 2,102 Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries				Actual		Rudget		Over
Local sources Reimbursements \$ 42,233 \$ 49,499 \$ 0 \$ 49,499 State sources General state aid 2,007,121 2,119,753 2,058,019 61,734 Special education aid 377,839 372,696 472,976 (100,280) Mineral production tax 1,817 2,102 0 2,102 Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries	Cosh receipts	_	Actual	Actual	-	Duuget	-	(Chuci)
Reimbursements \$ 42,233 \$ 49,499 \$ 0 \$ 49,499 State sources 3007,121 2,119,753 2,058,019 61,734 Special education aid 377,839 372,696 472,976 (100,280) Mineral production tax 1,817 2,102 0 2,102 Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries								
State sources General state aid 2,007,121 2,119,753 2,058,019 61,734 Special education aid 377,839 372,696 472,976 (100,280) Mineral production tax 1,817 2,102 0 2,102 Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries	— • · · · · · · · · · · · · · · · · · ·	\$	42 233 \$	49 499	\$	0	\$	49,499
General state aid 2,007,121 2,119,753 2,058,019 61,734 Special education aid 377,839 372,696 472,976 (100,280) Mineral production tax 1,817 2,102 0 2,102 Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries		Ψ	π2,235 ψ	12,122	Ψ	· ·	*	,
Special education aid 377,839 372,696 472,976 (100,280) Mineral production tax 1,817 2,102 0 2,102 Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries 377,839 372,696 472,976 (100,280) 2,102 0 2,102 2,102			2 007 121	2 119 753		2.058.019		61.734
Mineral production tax 1,817 2,102 0 2,102 Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries								•
Total cash receipts 2,429,010 2,544,050 \$ 2,530,995 \$ 13,055 Expenditures Instruction Salaries	•					-		• • •
Expenditures Instruction Salaries	winieral production tax	_	1,017	2,102	-			
Instruction Salaries	Total cash receipts		2,429,010	2,544,050	. \$ _	2,530,995	\$=	13,055
Salaries	Expenditures							
	Instruction			•				
Certified 699,119 766,520 \$ 715,600 \$ 50,920	Salaries							
Columbu	Certified		•	•	\$	•	\$	•
Non-certified 51,620 51,144 53,000 (1,856)	Non-certified		51,620	51,144		53,000		(1,856)
Employee benefits	Employee benefits							
Insurance 17,578 95,578 0 95,578	Insurance		·			-		*
Social security 54,619 57,537 58,000 (463)	Social security		•	·		•		, ,
Other 38,889 24,205 40,000 (15,795)	Other		38,889	24,205		40,000		(15,795)
Purchased professional	Purchased professional							
and technical services 3,960 2,500 4,200 (1,700)	and technical services		3,960	2,500		4,200		(1,700)
Supplies	Supplies							
General Supplement - Teaching 9,847 2,839 10,000 (7,161)	General Supplement - Teaching		•	2,839		=		• •
Supplies - Technology 89 0 0	Supplies - Technology					=		
Property and furniture 1,470 0 1,000 (1,000)	Property and furniture		•	=		•		
Other 7,998 737 8,000 (7,263)	Other		7,998	737		8,000		(7,263)
Student support services	Student support services							
Salaries								
Certified 71,588 44,382 20,000 24,382	Certified		71,588	44,382		20,000		24,382
Employee benefits	Employee benefits							
Insurance 6,872 4,495 0 4,495			•					•
Social security 5,540 3,826 5,000 (1,174)	Social security		•	•		•		
Other 2,541 810 3,000 (2,190)	Other		2,541	810		3,000		(2,190)
Purchased professional	Purchased professional							
and technical services 3,766 7,605 4,100 3,505	and technical services		3,766	7,605		4,100		3,505
Supplies	Supplies							
Supplies - Misc. 243 1,153 1,000 153	Supplies - Misc.			-		· ·		
Supplies - Technology 0 467 0 467	Supplies - Technology		0	467		0		467

GENERAL FUNDS GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

Part				2019		
Expenditures - continued Instructional support staff Salaries Certified \$ 5,152 \$ 5,440 \$ 5,500 \$ (60) Employee benefits Social security 322 343 1,000 (657) (70)					D	Over
Salaries			Actual	Actual	Budget	(Under)
Salaries Certified \$ 5,152 \$ 5,440 \$ 5,500 \$ (60) Employee benefits Social security 322 343 1,000 (657) Other 385 422 50 372 Other purchased services 25 0 50 (50) Supplies 1,813 0 2,000 (2,000) Supplies - Technology 0 40 0 40 General administration Salaries Secretified 63,101 64,473 64,500 (27) Non-certified 23,605 24,586 25,500 (914) Employee benefits Insurance 6,142 5,562 0 5,562 Social security 6,967 7,168 8,000 (832) Other 10,071 8,049 11,000 (2,951) Purchased professional and technical services 10,987 0 12,000 (12,000) Other purchased services 1,432 306 2,000 (1,694)	•					
Certified \$ 5,152 \$ 5,440 \$ 5,500 (60) Employee benefits 322 343 1,000 (657) Other 385 422 50 372 Other purchased services 25 0 50 (50) Supplies 8 25 0 50 (2,000) Supplies - Technology 0 40 0 40 General administration 8 30 2,000 (2,000) Salaries 6 63,101 64,473 64,500 (27) Non-certified 63,101 64,473 64,500 (27) Non-certified 63,101 64,473 64,500 (27) Non-certified 6,142 5,562 0 5,562 Social security 6,967 7,168 8,000 (832) Other 10,071 8,049 11,000 (2,951) Purchased professional and technical services 10,987 0 12,000 (1,694) C						
Employee benefits		•	7.150 A	5 440 · \$	5 500 P	(60)
Social security 322 343 1,000 (657) Other purchased services 25 0 50 372 Other purchased services 25 0 50 (50) Supplies 385 422 50 372 Supplies 300 2,000 (2,000) (2,000) Supplies - Technology 0 40 0 40 General administration 8 3101 64,473 64,500 (27) Non-certified 63,101 64,473 64,500 (27) Non-certified 23,605 24,586 25,500 (914) Employee benefits 1 5,562 0 5,562 Insurance 6,142 5,562 0 5,562 Social security 6,967 7,168 8,000 (832) Other purchased professional 10,987 0 12,000 (12,000) Other purchased services 1,432 306 2,000 (1,694) Communicati		\$	5,152 \$	5,440 \$	3,300 \$	(00)
Other 385 422 50 372 Other purchased services 25 0 50 (50) Supplies 385 422 50 372 Other purchased services 25 0 50 (50) Supplies 380 2,000 (2,000) (2,000) Supplies - Technology 0 40 0 40 General administration 381aries Certified 63,101 64,473 64,500 (27) Non-certified 23,605 24,586 25,500 (914) Employee benefits Insurance 6,142 5,562 0 5,562 Social security 6,967 7,168 8,000 (832) 0ther (2,951) Purchased professional and technical services 10,987 0 12,000 (12,000) Other purchased services 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,010) Other 4,7	= 7		222	2.42	1 000	(657)
Other purchased services Conventions Supplies Books and periodicals Supplies - Technology Certified Certified Certified Correctified						
Conventions 25			385	422	50	312
Supplies Books and periodicals 1,813 0 2,000 (2,000)	-			•	50	(50)
Books and periodicals 1,813 0 2,000 (2,000) Supplies - Technology 0 40 0 40 General administration Salaries Certified 63,101 64,473 64,500 (27) Non-certified 23,605 24,586 25,500 (914) Employee benefits	Conventions		25	0	50	(30)
Supplies - Technology 0	Supplies			_		(2.000)
Sulpriles Technology Salaries Salaries Certified 63,101 64,473 64,500 (27)	Books and periodicals				· ·	
Salaries Certified 63,101 64,473 64,500 (27) Non-certified 23,605 24,586 25,500 (914) Employee benefits Insurance 6,142 5,562 0 5,562 Social security 6,967 7,168 8,000 (832) Other 10,071 8,049 11,000 (2,951) Purchased professional and technical services 10,987 0 12,000 (12,000) Other purchased services 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,1010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration 5 3,203 63,400 64,000 (600) Employee benefits 1 13,7125 105,000 32,681 5,000 1,487 So	Supplies - Technology		0	40	0	40
Certified 63,101 64,473 64,500 (27) Non-certified 23,605 24,586 25,500 (914) Employee benefits Insurance 6,142 5,562 0 5,562 Social security 6,967 7,168 8,000 (832) Other 10,071 8,049 11,000 (2,951) Purchased professional and technical services 10,987 0 12,000 (12,000) Other purchased services 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600)	General administration					
Non-certified 23,605 24,586 25,500 (914)	Salaries					(0.5)
Employee benefits Insurance 6,142 5,562 0 5,562 Social security 6,967 7,168 8,000 (832) Other 10,071 8,049 11,000 (2,951) Purchased professional and technical services 10,987 0 12,000 (12,000) Other purchased services Insurance 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 (600) Employee benefits Social security 4,558 3,134 5,000 (1,866) Other purchased services Communications Other 4,512 3,994 7,000 (3,006) Other purchased services Communications 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Certified		•	· ·		• •
Insurance	Non-certified		23,605	24,586	25,500	(914)
Social security	Employee benefits					7.7.0
Other Other 10,071 8,049 11,000 (2,951) Purchased professional and technical services 10,987 0 12,000 (12,000) Other purchased services 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Secretified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits 1surance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 2,391 1,571 0 1,571 Supplies 1,381	Insurance					•
Purchased professional and technical services 10,987 0 12,000 (12,000) Other purchased services Insurance 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Social security					, ,
and technical services 10,987 0 12,000 (12,000) Other purchased services 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits 1 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 2 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 <td>Other</td> <td></td> <td>10,071</td> <td>8,049</td> <td>11,000</td> <td>(2,951)</td>	Other		10,071	8,049	11,000	(2,951)
Other purchased services Insurance	Purchased professional					(40.000)
Insurance 1,432 306 2,000 (1,694) Communications 5,425 4,990 6,000 (1,010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits 1surance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 2,391 1,571 0 1,571 Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	and technical services		10,987	0	12,000	(12,000)
Communications 5,425 4,990 6,000 (1,010) Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Other purchased services					(1 (0.4)
Other 4,715 3,221 5,000 (1,779) Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Insurance					
Supplies 2,508 2,377 3,000 (623) Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Communications					
Other 8,965 3,789 9,000 (5,211) School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Other					
School administration Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Supplies					
Salaries Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 2,391 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Other		8,965	3,789	9,000	(5,211)
Certified 103,311 137,125 105,000 32,125 Non-certified 62,203 63,400 64,000 (600) Employee benefits 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	School administration					
Non-certified 62,203 63,400 64,000 (600) Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Salaries				40,7000	20 105
Employee benefits Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Certified		•			•
Insurance 19,065 23,681 0 23,681 Social security 12,267 14,487 13,000 1,487 Other 4,558 3,134 5,000 (1,866) Other purchased services Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Non-certified		62,203	63,400	64,000	(600)
Social security Other Other Other purchased services Communications Other 2,391 Supplies 1,381 1,567 13,000 1,487 13,000 1,487 13,000 1,487 13,000 (1,866) 1,387 1,571 0 1,571 2,000 (433)	Employee benefits				•	22 (21
Other 4,558 3,134 5,000 (1,866) Other purchased services Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Insurance					
Other purchased services 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Social security					
Communications 4,512 3,994 7,000 (3,006) Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Other		4,558	3,134	5,000	(1,866)
Other 2,391 1,571 0 1,571 Supplies 1,381 1,567 2,000 (433)	Other purchased services					(2.006)
Supplies 1,381 1,567 2,000 (433)						
Supplies	Other					
	Supplies					
Other 2,994 592 3,000 (2,408)	= =		2,994	592	3,000	(2,408)

GENERAL FUNDS GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

			2019			
		2018			Variance Over	
		Actual	Actual	Budget	(Under)	
Expenditures - continued						
Operations and maintenance						
Salaries - noncertified	\$	68,731 \$	77,695 \$	70,000 \$	7,695	
Employee benefits		•				
Insurance		10,272	11,028	0	11,028	
Social security		5,114	5,794	6,000	(206)	
Other		7,134	948	7,500	(6,552)	
Purchased professional services		648	362	1,000	(638)	
Purchased property services				0		
Water/sewer		11,764	10,679	12,500	(1,821)	
Cleaning		10,439	12,152	11,000	1,152	
Repairs and maintenance		35,210	31,813	35,000	(3,187)	
Repair of buildings		8,115	5,992	9,000	(3,008)	
Other purchased services		0,110	-,	,	,	
Other Other		666	0	1,000	(1,000)	
Supplies		000	·	-,	() ,	
**		1,592	2,058	5,000	(2,942)	
General supplies		1,572	2,000	-,	(, ,	
Energy		4,081	873	5,000	(4,127)	
Heating Floatwigity		41,290	20,975	42,000	(21,025)	
Electricity Operations and maintenance (trans	norta		20,572	,	(),	
•	porta	tiony				
Salaries Non-certified		52,852	58,456	55,000	3,456	
		32,632	30,430	50,000	-,	
Employee benefits		4,027	4,454	5,000	(546)	
Social security		4,726	946	500	446	
Other		4,720	740	300		
Purchased professional and		204	375	0	375	
technical services		394	313	V	373	
Vehicle operating services		10.000	0.251	15,000	(5,649)	
Motor fuel		12,069	9,351	15,000	(3,047)	
Vehicle services & maintenance ser	vices	00 (50	20 102	25.000	13,193	
Other		22,670	38,193	25,000	15,195	
Central Services						
Salaries		44.400	47.000	45 000	928	
Non-certified		44,488	45,928	45,000	920	
Employee benefits			, ,,,	•	4 410	
Insurance		4,102	4,410	0	4,410	
Social security		3,233	3,355	4,000	(645)	
Other		44	96	100	(4)	

GENERAL FUNDS GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

						2019	
		2018 Actual	-	Actual		Budget	Variance Over (Under)
Expenditures - continued			•				
Operating Transfers							
At risk (4)	\$	29,500	\$	35,000	\$	32,000 \$	3,000
At risk (K-12)		194,000		218,500		220,000	(1,500)
Virtual education		0		0		9,500	(9,500)
Capital outlay		75,332		98,563		0	98,563
Special education		375,981		372,696		472,976	(100,280)
Vocational education		60,500		29,038		146,419	(117,381)
Food Service		0		0		19,000	(19,000)
Adjustment to comply with legal max		0		0		(36,649)	36,649
Legal general fund budget and expenditures	_	2,429,010		2,543,845		2,494,346	49,499
Adjustment for qualifying budget credits		0		0		49,499	(49,499)
Total expenditures	_	2,429,010		2,543,845	- \$ =	2,543,845 \$	0
Receipts over (under) expenditures		0		205			
Unencumbered cash, July 1,		0	-	0	-		
Unencumbered cash, June 30,	\$_	0	\$	205	=		

GENERAL FUNDS LOCAL OPTION BUDGET

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

			2019					
		_					Variance	
		2018					Over	
	_	<u>Actual</u>	Actual	_	Budget		(Under)	
Cash receipts								
Local sources				٨	(01 (00	Ф	44 221	
Ad valorem tax	\$	599,587 \$	646,013	\$	601,682	Э	44,331	
Delinquent tax		10,107	11,759		10,110		1,649	
Reimbursements		48,615	45,652		42,503		3,149	
County sources			** 0.5.5		(2.022		(0.5(0)	
Motor vehicle tax		64,867	53,255		62,823		(9,568)	
Recreational vehicle tax		888	823		888		(65)	
State sources								
Supplemental aid	_	155,420	161,626	_	155,420		6,206	
Total cash receipts		879,484	919,128	\$_	873,426	- ^{\$} =	45,702	
Expenditures								
Instruction								
Salaries								
Certified		43,249	5,110	\$	44,747	\$	(39,637)	
Employee benefits								
Insurance		100,240	10,006		155,000		(144,994)	
Social security		435	386		2,000		(1,614)	
Other		6	10		50		(40)	
Purchased professional								
and technical services		29,410	25,285		30,000		(4,715)	
Other purchased services		878	7		0		7	
Supplies								
General teaching		42,932	32,198		45,000		(12,802)	
Textbooks		5,421	1,427		1,000		427	
Miscellaneous		5,830	5,739		4,000		1,739	
Property		76,950	85,776		60,000		25,776	
Other		6,208	6,878		8,000		(1,122)	
Student support services		-,	•				•	
Employee benefits								
Insurance		0	0		7,200		(7,200)	
Purchased professional		Ū			,		, , ,	
and technical services		4,841	12,603		5,000		7,603	
Supplies		1,005	4,225		500		3,725	
Instructional support staff		1,005	1,220				,	
Salaries								
Non-certified		44,764	44,824		45,000		(176)	
		77,707	41,024		12,000		(-10)	
Employee benefits		3,445	3,450		3,500		(50)	
Social Security		144	94		500		(406)	
Other		144	24		500		(100)	

GENERAL FUNDS LOCAL OPTION BUDGET

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

			2019	
	2018			Variance Over
	Actual	Actual	Budget	(Under)
Expenditures - continued				
General Administration				
Employee benefits				
Insurance	\$ 0 \$	0 \$	25,000 \$	(25,000)
Purchased professional and				
Tech services	0	11,162	0	11,162
Other purchased services				
Insurance	3,909	1,839	4,000	(2,161)
Communications	5,741	8,137	6,000	2,137
Other	371	1,932	500	1,432
Supplies	728	1,563	100	1,463
Other	10,436	11,802	9,000	2,802
School Administration	,	•		
Insurance	0	0	15,000	(15,000)
Communications	6,623	6,681	7,000	(319)
Supplies	3,132	1,938	3,000	(1,062)
Other	311	738	500	238
Operations and maintenance				
Employee benefits				
Insurance	0	0	15,000	(15,000)
Purchased property services	·			
Repairs and maintenance	37,688	45,621	40,000	5,621
Repairs and mannenance Repair of buildings	4,315	12,124	10,000	2,124
Other purchased services	1,515	,··	,	
Insurance	53,735	29,165	55,000	(25,835)
Other	16	0	0	0
	10	Ť		
Supplies	20,819	10,402	22,000	(11,598)
General supplies	20,017	10,.02	, , , , , , , , , , , , , , , , , , , ,	` ,
Energy	17,407	26,016	22,000	4,016
Heating	35,003	48,452	45,000	3,452
Electricity	1,613	667	2,000	(1,333)
Property		007	_,,,,,	(, ,
Operations and maintenance (Tran	isportation)			
Student transportation services				
Other purchased services	18,092	11,351	20,000	(8,649)
Insurance	9,835	16,070	0	16,070
Motor Fuel	9,033	10,070	V	20,070
Vehicle Services & Maintenance	492	6,317	0	6,317
Other	492	0,317	v	0,517

GENERAL FUNDS LOCAL OPTION BUDGET

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

				2019	
	_	2018 Actual	Actual	Budget	Variance Over (Under)
Operating transfers					
Capital Outlay	\$	0 \$	36,654 \$		36,654
Food service		19,000	15,000	15,000	0
Bilingual education		0	0	5,000	(5,000)
Special education		180,000	180,000	50,000	130,000
Vocational education		20,000	60,000	15,000	45,000
Virtual education		26,000	6,000	0	6,000
Professional development		25,000	21,507	0	21,507
At-risk 4yr old		0	0	5,000	(5,000)
At-risk K-12		15,000	103,000	81,000	22,000
Textbook rental		40,000	15,000	0	15,000
Adjustment to comply with					
legal max		0	0_	0	0
Legal supplemental general fund budget and expenditures Adjustment for qualifying		921,024	927,156	883,597	43,559
budget credits		0	0	45,652	(45,652)
Total expenditures		921,024	927,156	\$ 929,249 \$	(2,093)
Receipts over (under) expenditures	\$	(41,540) \$	(8,028)		
Unencumbered cash, July 1		99,683	58,143		
Unencumbered cash, June 30	\$_	58,143 \$	50,115		

SPECIALPURPOSE FUNDS AT RISK 4 YR OLD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

		2019				
	2018 Actual	Actual	Budget	Variance Over (Under)		
Cash receipts						
Local Sources						
Elk TANF \$	4,348 \$	0 \$	0 \$	0		
Other						
Transfers from General	29,500	35,000	32,000	3,000		
Transfers from Supplemental General	0	0	5,000	(5,000)		
Total cash receipts	33,848	35,000	37,000	(2,000)		
Expenditures						
Instruction						
Salaries	20.070	01 770 A	22.024 6	(2.154)		
Certified	20,870	21,770 \$	23,924 \$	(2,154)		
Non-certified	5,976	5,879	6,500	(621)		
Employee benefits	_ :		5 500	(1.60)		
Insurance	5,172	5,331	5,500	(169)		
Social security	1,485	1,535	1,500	35		
Other	27	68	100	(32)		
Purchased professional				(#00)		
and technical services	4,348	0	500	(500)		
Total expenditures	37,878	34,583 \$	38,024 \$	(3,441)		
Receipts over (under) expenditures	(4,030)	417				
Unencumbered cash, July 1	5,098	1,068				
Unencumbered cash, June 30 \$_	1,068 \$_	1,485				

SPECIAL PURPOSE FUNDS AT RISK (K-12)

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

					2019		
	-	2018 Actual	Actual		Budget		Variance Over (Under)
Cash receipts							
Local Sources	_		200	Φ	0 5		300
Miscellaneous	\$	510 \$	300	\$	0 3	Þ	300
Other		1.7.1.000	210 500		220,000		(1,500)
Transfer from General		154,000	218,500		81,000		22,000
Transfer from Supplemental Gen.	_	55,000	103,000		81,000		22,000
Total cash receipts	_	209,510	321,800	- \$ _	301,000	\$_	20,800
Expenditures							
Instruction							
Salaries							
Certified		192,894	233,698	\$	204,746	\$	28,952
Non-certified		1,063	1,058		1,125		(67)
Employee benefits					25.000		1 410
Insurance		24,368	26,410		25,000		1,410
Social security		13,611	16,623		14,000		2,623
Other		963	1,358		1,000		358
Student Support Services							
Salaries			•		65.000		((5,000)
Certified		0	0		65,000		(65,000)
Non-certified		0	32,180		0		32,180
Employee benefits			2 222		<i>c</i> 000		(2.662)
Insurance		0	3,338		6,000		(2,662)
Social security		0	2,367		3,000		(633) (422)
Other	_	0	78		500	_	(422)
Total expenditures	_	232,899	317,110	_ \$ _	320,371	\$=	(3,261)
Receipts over (under) expenditures		(23,389)	4,690				
Unencumbered cash, July 1	_	43,760	20,371	_			
Unencumbered cash, June 30	\$ _	20,371 \$_	25,061	=			

SPECIAL PURPOSE FUNDS VIRTUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Miscellaneous \$	1,008 \$	0 \$	0	\$ 0
Other			** 000	(5,000)
Transfer from Supplemental General	0	0	5,000	(5,000)
Transfer from General Fund	26,000	6,000	9,500	(3,500)
Total cash receipts	27,008	6,000	\$14,500	\$(8,500)
Expenditures Instruction				
Salaries				
Certified	513	14 3	\$ 9,694	\$ (9,680)
Employee benefits				
Social security	39	1	500	(499)
Other	1	0	100	(100)
Purchased professional				
and technical services	22,836	7,424	31,000	(23,576)
Total expenditures	23,389	7,439	\$ 41,294	\$ (33,855)
Receipts over (under) expenditures	3,619	(1,439)		
Unencumbered cash, July 1	23,176	26,795		
Unencumbered cash, June 30 \$	26,795 \$	25,356		

Schedule 2 - F

SPECIAL PURPOSE FUNDS CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

				2019	
	_	2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts					
Local sources					- 101
Ad valorem tax	\$	146,580 \$	160,786 \$		5,491
Delinquent tax		2,309	2,966	2,308	658
Interest on idle funds		9,250	13,779	0	13,779
Other		25,975	9,512	0	9,512
County Sources					
Motor vehicle tax		12,938	12,296	12,981	(685)
Recreational vehicle tax		174	189	203	(14)
Other					
State Aid		3,037	0	0	0
Transfer from general fund		75,332	135,217	0	135,217
22444220 - 2244 8	-				
Total cash receipts	_	275,595	334,745	\$\$_\$_	163,958
Expenditures	_				
Instruction					
Property		1,290	0 \$	100,000 \$	(100,000)
Student support services					
Property		162,141	275,236	0	275,236
Transportation					
Property		0	0	100,000	(100,000)
Facilities acquisition and					
construction services					
Repair and remodeling building		26,948	12,570	0	12,570
Building improvements					
Salaries: maintenance		42,858	43,160	44,000	(840)
Social security		3,145	3,188	3,500	(312)
Insurance		5,051	5,514	6,000	(486)
Other		43	90	100	(10)
Outside contractors		0	0	400,000	(400,000)
	•	241,476	339,758	\$ 653,600 \$	(313,842)
Total expenditures		241,470	337,730	——————————————————————————————————————	(33,0.12)
Receipts over (under) expenditures		34,119	(5,013)		
Unencumbered cash, July 1		956,903	991,022		
Unencumbered cash, June 30	\$	991,022 \$	986,009		

SPECIAL PURPOSE FUNDS DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

				2019		
	2018 Actual	Actual		Budget		Variance Over (Under)
Cash receipts						
Local sources						
Other	\$ 5,737 \$	3,850	\$	1,000	\$	2,850
State sources				_		
Transportation Aid	0	3,675		0		3,675
State safety aid	 2,176	0		3,250	-	(3,250)
Total cash receipts	 7,913	7,525	. \$_	4,250	\$=	3,275
Expenditures						
Instruction						
Salaries	0	4,292	¢	8,000	¢	(3,708)
Certified	U	4,292	Φ	8,000	Ψ	(3,700)
Employee benefits	0	323		1,000		(677)
Social security	0	14		50		(36)
Other	U	14		30		(00)
Supplies General Supplemental	1,947	0		3,000		(3,000)
Operations and maintenance	1,517	Ť		.,		· · · · ·
Motor fuel	 163	300		1,000		(700)
Total expenditures	 2,110	4,929	- \$ =	13,050	\$_	(8,121)
Receipts over (under) expenditures	5,803	2,596				
Unencumbered cash, July 1	 20,502	26,305	-			
Unencumbered cash, June 30	\$ 26,305_\$_	28,901	=			

SPECIAL PURPOSE FUNDS FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

				2019	
		2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts					
Local sources					
Food service					
Student sales - lunch	\$	39,386 \$	31,835 \$	30,245 \$	1,590
Student sales - breakfast		0	0	4,391	(4,391)
Non-reimbursable sales		11,369	12,752	0	12,752
Other		136	2,714	0	2,714
Interest		116	215	0	215
State sources					
School food assistance		1,392	1,257	1,135	122
Federal sources					
Child nutrition programs		85,702	80,310	81,868	(1,558)
Other					
Transfer from					
General		0	0	19,000	(19,000)
Supplemental general		19,000	15,000	15,000	0
Total cash receipts		157,101	144,083 \$	151,639 \$	(7,556)
Expenditures					
Operations and Maintenance					_
Equipment Repair		1,872	0 \$	0 \$	0
Food service operation					
Other Purchased Services					
Food Service Management		153,482	143,030	175,000	(31,970)
Supplies					(max)
Food and milk		0	225	1,007	(782)
Miscellaneous supplies		1,200	863	4,000	(3,137)
Property	_	2,216	3,536	5,000	(1,464)
Total expenditures		158,770	147,654 \$ _	185,007 \$	(37,353)
Receipts over (under) expenditures		(1,669)	(3,571)		
Unencumbered cash, July 1	_	41,037	39,368		
Unencumbered cash, June 30	\$_	39,368_\$	35,797		

Schedule 2 - I

SPECIAL PURPOSE FUNDS PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

			2019					
	_	2018 Actual	Actual		Budget		Variance Over (Under)	
Cash receipts								
State sources			2012	Φ.	0.004	th.	(41)	
Professional Developmental Aid	\$	1,044 \$	2,943	\$	2,984	Þ	(41)	
Other								
Transfer from					_			
Supplemental general		25,000	21,507		0		21,507	
							21.466	
Total cash receipts	_	26,044	24,450	. \$ _	2,984	^{\$} =	21,466	
Expenditures Instructional support staff Purchased professional and technical services		24,250	34,596	. \$ _	45,000	\$_	(10,404)	
Receipts over (under) expenditures		1,794	(10,146)					
Unencumbered cash, July 1	_	58,352	60,146	•				
Unencumbered cash, June 33	\$_	60,146 \$	50,000	:				

SPECIAL PURPOSE FUNDS SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

				2019	
		2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts					
Local sources				•	ф 7.0 /1
Reimbursements	\$	8,954 \$	7,961 \$	0	\$ 7,961
Federal sources			•	0	0
Other		2,416	0	0	0
State sources			7 001	0	7,901
Medicaid		0	7,901	0	7,901
Other					
Transfers			0770 (0)	472.076	(100,280)
General		375,981	372,696	472,976	, , ,
Supplemental general		180,000	180,000	50,000	130,000
Total cash receipts		567,351	568,558 \$	522,976	\$ 45,582
Expenditures					
Instruction					
Other purchased services					
Education Coop		561,134	559,442 \$		\$ 359,280
Vehicle operating services				411,376	
Salaries					(40.0(0)
Non-certified		22,373	16,038	60,000	(43,962)
Employee benefits					(1 87.65)
Social security		1,717	1,234	3,000	(1,766)
Other		1,045	577	2,000	(1,423)
Supplies					(10.050)
Motor fuel		5,415	4,041	17,000	(12,959)
Other		0	272	0	272
Total expenditures	\$_	591,684 \$	581,604 \$	693,538	\$(111,934)
Receipts over (under) expenditures		(24,333)	(13,046)		
Unencumbered cash, July 1		317,780	293,447		
Unencumbered cash, June 30	\$_	293,447_\$	280,401		

SPECIAL PURPOSE FUNDS VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Miscellaneous	\$ 34,235 \$	4,689 \$	0 \$	4,689
State Sources				(0.50)
Transportation aid	4,514	3,569	4,542	(973)
Other				
Transfers		20.020	146 410	(117 201)
General	60,500	29,038	146,419	(117,381)
Supplemental general	20,000	60,000	15,000	45,000
Total cash receipts	119,249	97,296 \$	165,961	(68,665)
Expenditures				
Instruction				
Salaries				
Certified	108,376	68,189 \$	130,000 \$	(61,811)
Employee benefits				
Social security	7,998	5,076	10,000	(4,924)
Insurance	8,361	9,212	15,000	(5,788)
Other	977	789	2,000	(1,211)
Purchase professional and				
technical services	683	0	1,000	(1,000)
Supplies				
General teaching supplies	2,088	2,286	29,128	(26,842)
Miscellaneous supplies	1,809	1,098	2,000	(902)
Other Purchase Services	0	0	0	0
Property	3,792	3,827	2,000	1,827
Other	1,074	1,324	2,000	(676)
Instructional support staff				
Travel	455	240	0	240
Operations Maintenance			_	•
Equipment Repair	1,219	0	0	0
Transportation services				(1.040)
Non-certified	7,414	6,051	8,000	(1,949)
Employee benefits	575	476	1,000	(524)
Total expenditures	144,821	98,568	\$ 202,128	\$ (103,560)
Receipts over (under) expenditures	(25,572)	(1,272)		
Unencumbered cash, July 1	61,738	36,166		
Unencumbered cash, June 30	\$\$	34,894		

Schedule 2 - L

SPECIAL PURPOSE FUNDS TITLE I

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For the Year Ended June 30, 2019

	2018 Actua		2019 Actual
Cash receipts			
Federal sources			47 140
Federal grants	\$47	,630 \$_	47,149
Expenditures			
Instruction			
Salaries			25 525
Certified	38	,258	37,795
Employee benefits	_		ć 120
Insurance		,743	6,138
Social security	3	,050	2,890
Other		300	75
Supplies			251
General teaching supplies		279	251
Total expenditures	47	7,630	47,149
Receipts over (under) expenditures		0	0
Unencumbered cash, July 1		0	0
Unencumbered cash, June 30	\$	0_\$_	0

Schedule 2 - M

SPECIAL PURPOSE FUNDS TITLE II A - TEACHER QUALITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For the Year Ended June 30, 2019

	_	2018 Actual	2019 Actual
Cash receipts			
Federal sources	*	0.77.0 0	12.005
Federal grants	\$	8,738 \$_	13,995
Expenditures			
Instruction			
Salaries		0.047	11 074
Certified		8,247	11,074
Employee benefits		^	256
Health insurance		0	256
Social security		484	644
Other		7	21
Instructional support staff			
Purchased professional and		0	2.000
technical services	_	0	2,000
Total expenditures	_	8,738	13,995
Receipts over (under) expenditures		0	0
Unencumbered cash, July 1		0	0
Unencumbered cash, June 30	\$ =	0 \$	0

Schedule 2 - N

SPECIAL PURPOSE FUNDS TITLE IV

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For the Year Ended June 30, 2019

	_	2018 Actual	2019 Actual
Cash receipts			
Federal sources		_	
Federal grants	\$_	0	\$12,010
Expenditures			
Instruction			
Salaries		_	000
Non-Certified		0	800
Purchased professional and			2.166
technical services		0	2,166
Supplies - Teaching		0	8,044
Total expenditures	_	0	11,010
p literate		0	1,000
Receipts over (under) expenditures		v	1,000
Unencumbered cash, July 1	-	0	0
Unencumbered cash, June 30	\$ _	0	\$

Schedule 2 - O

SPECIAL PURPOSE FUNDS KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

				2019	
		2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts					
Other				200 100 #	(116.150)
Transfer from general	\$	214,381 \$	183,340 \$	299,490 \$	(116,150)
Total receipts	_	214,381	183,340 \$	299,490 \$	(116,150)
Expenditures					
Instruction					(72 (10)
Employee benefits		139,276	116,203 \$	189,821 \$	(73,618)
Student support					(= 400 <u>)</u>
Employee benefits		9,354	11,734	19,167	(7,433)
Instruction support					
Employee benefits		5,542	4,485	7,326	(2,841)
General administration					(# 0 C I)
Employee benefits		10,612	9,414	15,378	(5,964)
School administration					(10.000)
Employee benefits		20,337	17,205	28,105	(10,900)
Other supplemental services					(2,000)
Employee benefits		5,593	4,574	7,472	(2,898)
Operations and maintenance					(5.105)
Employee benefits		13,663	11,356	18,551	(7,195)
Student transportation services				40.680	(5.201)
Employee benefits	_	10,004	8,369	13,670	(5,301)
Total expenditures	_	214,381	183,340 \$	299,490_\$_	(116,150)
Receipts over (under) expenditures		0	0		
Unencumbered cash, July 1	_	0	0		
Unencumbered cash, June 20	\$ _		0		

Schedule 2 - P

SPECIAL PURPOSE FUNDS CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended June 30, 2019

	_	2018 Actual	2019 Actual
Unencumbered cash, July 1	\$	284,083 \$ _	284,083
Unencumbered cash, June 30	\$	284,083_\$_	284,083

Schedule 2 - Q

SPECIAL PURPOSE FUNDS TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended June 30, 2019

		2018 Actual	2019 Actual
Cash receipts			
Local sources			
Rental fees and books	\$	5,098 \$	5,921
Pre K fees		585	598
Other			
Transfer from supplemental general		40,000	15,000
Total cash receipts	-	45,683	21,519
Expenditures			
Instruction			
Textbooks - PBHS		68,733	3,233
Support services			
Other material and supplies		5,059	1,620
Total expenditures		73,792	4,853
Receipts over (under) expenditures		(28,109)	16,666
Unencumbered cash, July 1		69,094	40,985
Unencumbered cash, June 30	\$	40,985_\$_	57,651

Schedule 2 - R

SPECIAL PURPOSE FUNDS OWLS GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For the Year Ended June 30, 2019 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	-	2018 Actual	2019 Actual
Unencumbered cash, July 1	\$_	1,001_\$_	1,001
Unencumbered cash, June 39	\$_	1,001_\$_	1,001

SPECIAL PURPOSE FUNDS RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

				2019	
		2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts					
Local sources Tax revenues	\$_	25,046 \$_	58,297 \$_	57,803 \$	494
Total receipts	_	25,046	58,297 \$=	57,803 \$	494
Expenditures Recreation Commission		25,046	58,297_\$_	60,000 \$	(1,703)
Total expenditures	_	25,046	58,297 \$	60,000 \$	(1,703)
Receipts over (under) expenditures		0	0		
Unencumbered cash, July 1		0	0		
Unencumbered cash, June 30	\$_	0_\$_	0		

SPECIAL PURPOSE FUNDS SCHOLARSHIP FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For the Year Ended June 30, 2019 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Barrett Scholarship		Mina Fitch Scholarship	Gladys Hart Scholarship	Masonic Scholarship		Farr Scholarship
Cash receipts Local sources Interest \$	49	\$_	104_	\$ 105_	\$14_	.\$.	12
Total cash receipts	49		104_	105	14_		12
Expenditures Student support services Scholarships	38		71	100	11		10
Receipts over (under) expenditures	11		33	5	3		2
Unencumbered cash, July 1	6,882		16,019	16,048	2,005		1,505
Unencumbered cash, June 30	6,893	\$	16,052	\$ 16,053	\$ 2,008	\$	1,507

Schedule 2 - T

Burdorf Scholarship	Mabel Jensen Award	Litton/ Kliewer Scholarship	2019 Total	2018 Total
\$ 66	\$ 199	\$	\$2,049_	\$1,838_
66	199	1,500	2,049	1,838
53	191	1,498	1,972	2,894
13	8	2	77	(1,056)
10,020	30,550	126,223	209,252	210,308
\$ 10,033	\$ 30,558	\$ 126,225	\$ 209,329	\$ 209,252

SPECIAL PURPOSE FUNDS GIFT AND GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For the Year Ended June 30, 2019

	Graham Kindergarten	Butler Picnic Fund		Depler Band Fund	Leadership Renewal Fund	
Cash receipts			_			
Local sources						
Gifts/Grants	\$ 0 \$		\$	0 \$		
Dividends	0	120		0	0	
Interest	56	162	. .	374	0	<u></u>
Total cash receipts	56	282		374)
Expenditures						
Instruction						
Certified salaries	0	0		0	0	
Non-certified salaries	0	0		0	C	
Insurance	0	0		0	C	
Social security	0	0		0	C	
Other	0	0		0	C	
Supplies	0	0		0	C	
Property	0	420		0	C	
Other	0	0		0		<u>) </u>
Total expenditures	0	420		0		<u>)</u>
Receipts over (under) expenditures	56	(138)		374	C)
Unencumbered cash, July 1	8,817	31,991	<u>.</u> ,	57,155	8,593	3
Unencumbered cash, June 30	\$ 8,873	31,853	\$	57,529	8,593	3

-	Adventure Program	KS Coordinated Health Grant	Project Base Learning	Gifts & Grants	2019 Total	2018 Total
\$	0 \$	0 5	\$ 0	\$ 30,035	\$ 30,035	\$ 0
-	0	0	0	0	120	69
	0	0	0	0	592	267
-	0	0	0	30,035	30,747	336
	0	0	0	9,240	9,240	0
	0	0	0	3,972	3,972	0
	0	0	0	2,223	2,223	0
	0	0	0	557	557	0
	0	0	0	28	28	0
	0	0	0	249	249	0
	0	0	0	3,938	4,358	0
	0	0	0	9,828	9,828	745
	0	0	0	30,035	30,455	745
	0	0	0	0	292	(409)
	68_	330	106	106	107,061	107,470
\$	68 5	\$ 330	\$ 106	\$ 106	\$ 107,353	\$ 107,061

Schedule 2 - V

BOND AND INTEREST FUND BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For the Year Ended June 30, 2019

		2018 Actual	2019 Actual
Cash receipts			
Local sources			
Ad valorem tax	\$		\$ 1
Delinquent tax		1,741	1,040
County sources			
Motor vehicle tax		139	0
Recreational vehicle		2	0
Total cash receipts		1,934	1,041
Expenditures	_	0	0
Total expenditures	_	0	0
Receipts over (under) expenditures		1,934	1,041
Unencumbered cash, July 1	_	161,806	163,740
Unencumbered cash, June 30	\$	163,740	\$ 164,781

Schedule 3

AGENCY FUNDS RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND CASH DISBURSEMENTS REGULATORY BASIS

	Unencumbered Cash Balance Beginning of	Cash	Cash	Unencumbered Cash Balance End of
Fund	Year	Receipts	Disbursements	Year
Student Organization Account	8			
Peabody-Burns Jr/Sr High S				
•	\$ 524	\$ 0	\$ 0 :	\$ 524
Class of 2019	2,310	0	2,310	0
Class of 2020	1,634	3,988	5,109	513
Class of 2021	0	1,534	974	560
Class of 2022	0	22	0	22
BPA	358	1,329	882	805
Cheerleading	2,560	9,490	11,956	94
Drama	1,560	510	0	2,070
F.F.A.	3,667	30,367	29,649	4,385
F.C.C.L.A.	1,052	0	0	1,052
High School Debit Card	1,500	0	0	1,500
Principal's Vending	0	297	268	29
Misc. Activity	101	80	180	1
National Honor Society	0	11	0	11
Prom	365	0	0	365
M.S. student council	194	0	0	194
Jr. Class English	51	0	0	51
Road Warriors	629	0	0	629
Student council	406	711	904	213
Student Award Fund	629	34	543	120
T-shirts	95	0	0	95
Quiz Bowl	119	1,156	1,154	121
VoAg Projects	103	0	0	103
Vocal	3,276	1,181	1,304	3,153
Warrior art	14	1,241	1,252	3
Warrior band	2,827	8,992	9,183	2,636
Warrior soil/green house	6,830	6,060	5,060	7,830
TADA	86	763	606	243
Yearbook	2,791	19	0	2,810
Total Peabody High School	33,681	67,785	71,334	30,132

Schedule 3

AGENCY FUNDS RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND CASH DISBURSEMENTS REGULATORY BASIS

Fund	Unencumbered Cash Balance Beginning of Year		Cash Receipts	Cash Disbursements		Unencumbered Cash Balance End of Year
Peabody-Burns Elementary S	School					
Miscellaneous \$	632	\$	1,046		\$	1,006
Music	6		645	644		7
After school adventures	0		1,885	1,885		0
Helping hands	971		222	22		1,171
Pre K	663		285	312		636
Kindergarten	304		160	184		280
1st Grade	237		233	153		317
2nd Grade	440		344	415		369
3rd Grade	0		551	533		18
4th Grade	129		439	408		160
5th Grade	116		248	300		64
Pre K - Fee	0		1,475	1,475		0
Speech	2		0	0		2
Pennies for patients	0		224	224		0
SPED	50		0	40		10
Total Peabody-Burns Elem	3,550		7,757	7,267		4,040
Total student organization accounts	37,231		75,542	78,601		34,172
Total agency funds \$	37,231	_\$_	75,542	\$ 78,601	_\$	34,172

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

	Cash Balance Beginning of Year	Cash Receipts	Cash Disbursements	Cash Balance End of Year
Gate receipts				
Peabody High School				
Athletics				
HS Boys Basketball \$		21	\$ 0	\$ 21
HS Girls Volleyball	197	1,958	1,140	1,015
Track/ Cross Country	420	59	0	479
Activities	2,186	16,815	16,400	2,601
MS Girls Basketball	7	20	22	5
MS Boys Basketball	24	0	0	24
MS Volleyball	32	152	163	21
HS Football	591	2,445	1,772	1,264
HS Girls Basketball	4	2,138	2,045	97
MS Football	642	0	0	642
Athletic Towel Fund	2,045	822	266	2,601
Weight Room Keys	593	47	240	400
Photo Fund	469	0	0	469
	7,210	24,477	22,048	9,639
School projects				
Peabody High School				
District Activity	0	5.00	560	0
Art Fees	0	560 330	330	0
Computer	0	503	503	0
District Band	0		210	0
Home Economics	0	210 333	333	0
District Book Replacement		23	23	0
Physical Ed (PE Uniform)	0	230	230	0
Vocational Ag	0	60	60	0
Horticulture	0	3,118	3,118	0
Driver's Education Student Planners	0	3,118	442	0
Activity Fee	0	18	18	0
•	0	2,186	2,186	0
Laptop PBES Pre-K	0	900	900	0
USD 398 Day Care	0	160	160	0
Cafeteria Manager	0	2,620	2,620	0
A La Carte	0	2,713	2,713	0
Summer School	0	500	300	200
Student Assistance	746	300	638	408
HOBY Leadership	585	0	0	585
Daycare Gifts/Grants	44	0	0	44
Health	150	0	0	150
Memorials	730	0	0	730
Warrior Recycling	330	0	215	115
See Independent Auditor's Report.				

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS For the Year Ended June 30, 2019

	Cash Balance Beginning of Year	Cash Receipts	Cash Disbursements	Cash Balance End of Year
Peabody High School - Contin				
District Activity - Continued				
Summer Meal Program	3,125	0	0	3,125
Brent Buller Memorial	1,760	160	556	1,364
Channel 7 advertising	350	0	0	350
Team 398	320	2,211	2,090	441
Concession Stand	3,671	11,455	12,070	3,056
Sales Tax	142_	5,595	5,725	12
	11,953	34,627	36,000	10,580
Total district activity funds	\$ 19.163	\$ 59,104	\$ 58,048	\$ 20,219

Schedule 5 - A

RELATED MUNICIPAL ENTITY PEABODY-BURNS RECREATION COMMISSION - GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended June 30, 2019

			2019	
	2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts	1100000			
Local sources				
Ad valorem tax \$	43,393 \$	53,437	\$ 51,618	\$ 1,819
Delinquent tax	669	868	680	188
Interest on idle funds	21	30	0	30
Reimbursements	1,605	3,327	0	3,327
Fees for services	1,320	1,105	1,300	(195)
County sources				
Motor vehicle tax	48	3,552	4,140	(588)
Recreational vehicle tax	3,967	440	65	375
Total cash receipts	51,023	62,759	\$ 57,803	\$
Expenditures				
Community service operations				
Salaries				
Non-certified	19,489	18,467	•	
Equipment and supplies	4,822	2,211	5,000	(2,789)
Caps/shirts	1,814	2,310	1,800	510
League fees	875	2,000	900	1,100
Swimming	1,250	750	1,250	(500)
Transportation	827	2,002	1,200	802
Umpires/officials/helpers	20	800	1,000	(200)
Lights	1,186	1,356	1,000	356
Special projects	17,190	11,454	24,500	(13,046)
Liability insurance	3,001	1,625	1,500	125
Printing and publications	1,972	2,173	2,000	173
Miscellaneous	378	84	350	(266)
Summer activities	1,500	3,201	0	3,201
Legal fund budget & expenditures	54,324	48,433	60,000	(11,567)
Adjustment for qualifying budget				
credits	0	0	3,357	(3,357)
Total expenditures	54,324	48,433	\$ 63,357	\$ (14,924)
Receipts over (under) expenditures	(3,301)	14,326		
Unencumbered cash, July 1	35,907	32,606		
Unencumbered cash, June 30 \$	32,606 \$	46,932		

Schedule 5 - B

RELATED MUNICIPAL ENTITY PEABODY-BURNS EDUCATION ENDOWMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

	_	2018 Actual	2019 Actual
Cash receipts			
Local sources			
Interest and dividends	\$	429 \$	581
Realized gain		1,319	202
Unrealized gains (losses)		(924)	470
Contribution		1,500	2,000
Total cash receipts		2,324	3,253
Expenditures			
Administrative fee		252	277
Investment management fee		103	103
Total expenditures	_	355	380
Receipts over (under) expenditures		1,969	2,873
Unencumbered cash, July 1		16,942	18,911
Unencumbered cash, June 30	\$	18,911 \$	21,784

Schedule 5 - C

RELATED MUNICIPAL ENTITY PEABODY-BURNS HIGH SCHOOL ENDOWMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

	 2018 Actual	2019 Actual
Cash receipts		
Local sources		
Interest and dividends	\$ 1,925 \$	2,407
Realized gain	6,087	841
Unrealized gains (losses)	(3,990)	1,644
Contribution	 1,500	50
Total cash receipts	 5,522	4,942
Expenditures		
Grants	251	0
Administrative fee	1,284	1,286
Investment management ree	 468	432
Total expenditures	 2,003	1,718
Receipts over (under) expenditures	3,519	3,224
Unencumbered cash, July 1	 78,323	81,842
Unencumbered cash, June 30	\$ 81,842 \$	85,066